

Ana Liffey Drug Project Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Ana Liffey Drug Project Company Limited By Guarantee

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Ana Liffey Drug Project Company Limited By Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Alice O'Flynn
Brian Patrick Dalton
Catherine Comiskey
Edward Matthews
Greg Ward
Jack Nolan
Roderick Malachy Maguire (Resigned 31 December 2021)
Vivian Geiran
Brendan O'Connor
Mary Cullen (Appointed 2 February 2022)

Company Secretary

L&P Trustee Services Ltd

Charity Number

CHY 6775

Charities Regulatory Authority Number

20013301

Company Number

109034

Registered Office and Principal Address

48 Middle Abbey Street
Dublin 1
Ireland

Auditors

Donal Ryan & Associates
32 Manor St.
Dublin 7
Ireland

Bankers

Permanent TSB
12/13 Lower O'Connell Street,
Dublin 1,
Dublin

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Ana Liffey Drug Project Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

Our vision is for a society where all people affected by problem substance use are treated with dignity and respect and have access to quality services. Correspondingly, our mission is to work with people affected by problem substance use and the organisations that assist them. We do this to reduce harm to individuals and society, and to provide opportunities for development of those individuals and organisations.

In carrying out our work, we work to a number of overarching values. These are set out in detail in our strategic plan; in short, Ana Liffey:

- neither promotes nor denounces substance use but seeks to respond to problems associated with it
- is pragmatic
- believes in rights and responsibilities
- aims to make a positive contribution to society

Objectives

The principal activity of the company is the provision of direct services to people who use drugs in Ireland. We do this from a low-threshold and harm reduction ethos, meaning that we try to keep the barriers to accessing our services as low as possible, and that our focus is on reducing the broad harms that drug use causes to individuals, families, communities and broader society.

Structure, Governance and Management

Structure

Ana Liffey Drug Project is constituted as a company limited by guarantee as set out under parts 1-15 of the Companies Act 2014 with a registered office at 48 Middle Abbey Street, Dublin 1. It was incorporated on 8 August 1985 and its registered number is 109034. The company's constitutional documents were last externally reviewed in 2017, and are publicly available from the Companies Registration Office website (www.cro.ie). The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The objects of the company are charitable in nature and the company is a registered charity with the Charities Regulator (Registered Charity No. 2001330).

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Governance

The company is governed by a board of directors, and corporate governance and compliance support is provided by L&P Trustee Services. As of 31st December 2021, the company had nine directors. A list of directors and the subgroups of the board on which they sit is listed on pages 3 (directors) & 5 (for subgroups). For the entirety of 2021, Mr. Edward Matthews was the Chairperson of the company, and L&P Trustee Services was the company secretary. The board met on seven occasions in 2021. The work of the board is supported by the following committees, each of which has its own terms of reference:

- Governance and HR Subcommittee (met 4 times in 2021)
- Clinical Quality and Safety Subcommittee (met 4 times in 2021)
- Financial and Audit Subcommittee (met 4 times in 2021)

There is a clear division of responsibility at the company with the Board retaining control over major decisions. The board of directors retain the overall responsibility for the strategic direction of the company in close liaison with the Chief Executive Officer. The Chief Executive Officer is not a member of the Board. Ana Liffey Drug Project has a Governance & HR Committee in place with defined terms of reference which details the procedures involved in the recruitment, nomination and appointment process of new directors to the company. The succession planning process ensures that there is an appropriate balance of skills, experience, independence and knowledge in place on the Board to enable the directors to discharge their respective duties and responsibilities effectively and to oversee the work of the company in line with the company's strategy.

Directors are appointed according to the provisions as set out in the Constitution (comprising the Memorandum and Articles of Association) of the Company. The term of office of each director is for a period of four years and a director may not be reappointed for more than two successive terms totaling a maximum of eight years. There is a formal induction process for new board members. On appointment, new directors receive an Induction Pack which introduces the directors to the work of the company and helps familiarise themselves with board processes, core roles and responsibilities of the board and board of directors. Induction meetings take place with the Chairperson, Chief Executive Officer and other key personnel as well as tour of the services / offices.

Trustee training is provided to new directors as part of their induction process, which provides the directors with an understanding and working knowledge of the essential elements of good governance and adheres to the relevant legal and regulatory compliance. Regular Trustee training is also provided to the existing directors as part of their ongoing training.

Directors do not receive remuneration for their services; there were no transactions with the Directors during the year. During 2021, the Board continued to work on governance matters - reporting full compliance with the Charities Regulator's Governance Code. The aim of the Code is to determine and formulate standards of best practice in charity governance. The process involves a thorough review and assessment of the charity's policies, procedures, systems and values. The objective is to ensure the company runs effectively while increasing transparency to provide assurance to all stakeholders. As part of this process, a Skillset Audit of the Board and a Board Evaluation was carried out.

Management

While the board is ultimately responsible for the organisation and its activities, issues related to the day-to-day running of the business are delegated to the Chief Executive Officer and through that role to the staff team. The management and staff of the organisation carry on the activities of organisation in line with the policies and strategies set out by the board. The organisation has a strategic plan for the period 2021-2022 entitled 'Turning Words into Actions' - which is available to download from our website. The organisation has a work plan directed towards progressing each of the actions under the strategic plan.

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Review of Activities, Achievements and Performance

2021 saw the continuation of restrictions required in response to COVID-19. Our services were maintained and continued to operate safely during this period of the pandemic in Dublin and the Midwest Region.

We provided a range of services throughout the year; adapting and expanding our suite of service provision as required. Importantly, the organisation, continued to work in partnership at all levels to reduce the incidence of severe sickness and death due to COVID19 amongst the cohort of people we serve. This was hard work, across the organisation the teams continued to rise to the multitude of challenges they faced. In line with our values, team members responded dynamically to people's needs, to reduce harm and find pathways to help people achieve their potential. Our small, dedicated, central office team worked flexibly and diligently to support our services. Correspondingly, from the point of view of the Board, 2021 continued to require an increased degree of commitment to support our frontline services by maintaining reliable stewardship and improving governance; culminating with the organisations compliance with the Charities Governance Code.

The following section sets out a summary of our activities in each area:

Dublin Services

In 2021 the Dublin Services Team was made up of 19 team members who worked with a total of 1,301 individuals across multiple projects - including Private Emergency Accommodation Inreach; Granby Clinic Inreach; Outreach Overdose Prevention Programme; Low Threshold Stabilization Programme; and Dual Diagnosis support work. Upon assessment by team members the presenting needs were identified as, but not limited to - housing; drug use; social welfare; alcohol use; mental health; physical health; meaningful use of time; and legal issues. In addition to all of the above, and prior to the development of a dedicated Homeless COVID Response Team (see below), the Dublin Services Team continued to provide COVID-19 supports.

In 2021, the Ana Liffey management team, based locally in Dublin, continued to provide specialist COVID-19 supports to the homeless sector across Dublin city and county. In quarter three of 2021, a standalone team of five staff was hired to take over and continue this work within the Ana Liffey, in close collaboration with the HSE Clinical and Operational Leads for COVID-19 in Dublin. Notably, as part of this work throughout 2021, Ana Liffey managed and coordinated service user transportation in relation to the COVID-19 response for the homeless population in the HSE CHO9 area.

The Dublin city based Assertive Case Management Team, made up of 5 team members, worked intensively with 127 individuals in 2021. Of these 64 people availed of key working or case management supports; 63 availed of harm reduction interventions, signposting and brief supports; 35 individuals were identified and assessed through assertive outreach; and 29 were direct referrals from the Gardaí.

Midwest Services

In 2021 the team of 5 staff in the Midwest registered 145 new service users and worked with 352 people across the region - providing key working, case management and harm reduction interventions.

During 2021, the team provided 2,908 Needle and Syringe Programme interventions - which includes overdose prevention interventions; the provision of sterile crack pipes; and the provision of Naloxone training & product. Significantly the team provided over 17,000 syringes during the course of the year.

Policy and Participation

The Drug-Related Intimidation Initiative came to its conclusion on 26th January 2021 with the launch of a substantial report, 'Debts, Threats, Distress and Hope: Towards Understanding Drug-Related Intimidation in Dublin's North East Inner City' which was launched by Minister for Finance Paschal Donohoe, TD.

On 16th March 2021 Ana Liffey published the report 'Decriminalisation Insights for Advocates'. With a peer-to-peer focus, this paper provides some key insights from a group of advocates for the decriminalisation of personal drug use.

We continued our work on relevant fora, including the Civil Society Forum on Drugs; the National Voluntary Drug and Alcohol Sector; the Correlation - European Harm Reduction Network; and more.

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €2,316,557 (2020 - €1,547,480) and liabilities of €1,060,558 (2020 - €275,586). The net assets of the company have decreased by €(15,895).

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Reserves Position and Policy

In line with best practice in accounting and reporting by charities, the Board of Directors have adopted the Statement of Recommended Practice (SORP) which requires a charity to state its reserves policy within its annual report. The Board have examined the charity's requirements for reserves in light of the main risks to the organisation and also making allowance for the charity's ability to respond quickly to any crisis situations that may arise without the need to wait for third party funding. This is in line with minimum recommended levels for the sector. The reserves are needed to meet the working capital requirements of the charity, to deal with emergency situations and to fund the expansion of the charities services going forward. The Board of Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding while allowing time to raise other funding while at the same time not holding excessive reserves that would unnecessarily reduce the amount spent on current charitable activities. The Board have developed the reserves policy to assist in strategic planning, to inform a balanced budget process and to inform the risk management process by identifying any uncertainty in future income streams.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections;
- The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing;
- Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects;
- Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitor.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Alice O'Flynn
Brian Patrick Dalton
Catherine Comiskey
Edward Matthews
Greg Ward
Jack Nolan
Roderick Malachy Maguire (Resigned 31 December 2021)
Vivian Geiran
Brendan O'Connor
Mary Cullen (Appointed 2 February 2022)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was L&P Trustee Services Ltd.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Ana Liffey Drug Project Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Events After the Balance Sheet

On 1st January 2022 Taoiseach Micheál Martin announced the lifting of almost all COVID-19 restrictions. This led to the winding down of restrictions over the following weeks. In this regard, as a front line health service provider, the organisation has proceeded with caution and followed the advice of the HSE. We continue to provide supports in partnership with the HSE with regard to COVID-19 amongst a cohort of people experiencing homelessness, addiction, mental health issues and other related health vulnerabilities.

On 24th February 2022, Russia launched a large-scale invasion of Ukraine, marking a steep escalation of the Russo-Ukrainian War, which began in 2014. Soon after, Ireland began accepting Ukrainian people seeking refuge here. The organisation has been working with the HSE to offer health services to this cohort of people as appropriate in the HSE CHO9 area.

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Government Department Circulars

Ana Liffey Drug Project Company Limited By Guarantee is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

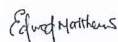
Auditors

The auditors, Donal Ryan & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.


Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 48 Middle Abbey Street, Dublin 1.

Approved by the Board of Directors on 30/05/2022 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2021

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

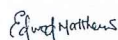
The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 30/05/2022 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

Report on the Audit of the Financial Statements

Opinion

We have audited the company financial statements of Ana Liffey Drug Project Company Limited By Guarantee for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further Information Regarding the Scope of Our Responsibilities As Auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Donal Ryan FCCA AITI

For and on Behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants & Statutory Auditor

32 Manor St.

Dublin 7

Ireland

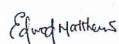
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Ana Liffey Drug Project Company Limited By Guarantee
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021


	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	4.1	98,685	-	98,685	63,417	-	63,417
Charitable activities	4.2	-	2,275,442	2,275,442	-	1,702,763	1,702,763
Other trading activities	4.3	-	47,303	47,303	-	95,571	95,571
Other income	4.4	46	-	46	384	-	384
Total Income		98,731	2,322,745	2,421,476	63,801	1,798,334	1,862,135
Expenditure							
Charitable activities	5.1	114,626	2,322,745	2,437,371	54,612	1,798,334	1,852,946
Net Income/(Expenditure)		(15,895)	-	(15,895)	9,189	-	9,189
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		(15,895)	-	(15,895)	9,189	-	9,189
Reconciliation of Funds							
Balances brought forward at 1 January 2021	16	1,271,894	-	1,271,894	1,262,705	-	1,262,705
Balances Carried Forward at 31 December 2021		1,255,999	-	1,255,999	1,271,894	-	1,271,894

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 30/05/2022 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee

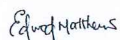
BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	10	843,993	843,993
Current Assets			
Stocks	11	9,789	12,324
Debtors	12	415,552	30,926
Cash at bank and in hand		1,047,223	660,237
		1,472,564	703,487
Creditors: Amounts Falling Due within One Year	13	(1,060,558)	(275,586)
Net Current Assets		412,006	427,901
Total Assets Less Current Liabilities		1,255,999	1,271,894
Funds			
General fund (unrestricted)		1,255,999	1,271,894
Total Funds	16	1,255,999	1,271,894

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 30/05/2022 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash Flows from Operating Activities			
Net movement in funds		(15,895)	9,189
Adjustments for:			
Interest receivable and similar income		(46)	(52)
		<u>(15,941)</u>	<u>9,137</u>
Movements in working capital:			
Movement in stocks		2,535	(3,325)
Movement in debtors		(384,626)	2,472
Movement in creditors		784,972	25,537
		<u>386,940</u>	<u>33,821</u>
Cash generated from operations			
Cash Flows from Investing Activities			
Interest received		46	52
		<u>46</u>	<u>52</u>
Net Increase in Cash and Cash Equivalents		386,986	33,873
Cash and Cash Equivalents at 1 January 2021		660,237	626,364
Cash and Cash Equivalents at 31 December 2021	19	<u>1,047,223</u>	<u>660,237</u>

Ana-Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Ana Liffey Drug Project Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 48 Middle Abbey Street, Dublin 1, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund Accounting

The following are the categories of funds maintained:

Restricted Funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from Charitable Activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Donations in Kind

Donated services and facilities are included at the fair value to the charity where this can be quantified.

Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset.

Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers is included in these accounts at the equivalent rate of a paid employee.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Going Concern

Given the level of net funds the company holds the directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

The audited financial statements are prepared in Euro which is the functional currency of the company.

Pensions

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

Stock

Inventories are stated at the lower of cost and net realisable value. Where stock is received in a non-exchange transaction, stock is valued at the fair value of the stock received that being the price the entity would have to pay if that stock were purchased on an open market basis. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the income and expenditure account.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are recorded at historic cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Land and buildings freehold

- Over estimated remaining useful life

Leasing

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at Bank and in Hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6775. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

4. INCOME				
4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Donations and legacies	<u>98,685</u>	<u>-</u>	<u>98,685</u>	<u>63,417</u>
4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
HSE - Dublin North City (Core Funding)	-	1,223,916	1,223,916	709,782
HSE (NICDATF) (NIC-2.2)	-	71,900	71,900	78,161
HSE (NICDATF) (NIC-17)	-	161,900	161,900	171,491
HSE Social Inclusion (NSP)	-	20,000	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	-	20,000	20,000	20,000
Dublin Regional Homeless Executive (Homeless services)	-	284,589	284,589	70,500
HSE Dublin North City (ACMT)	-	107,486	107,486	108,667
Mid-West Regional DAF (MW-8L)	-	201,519	201,519	188,504
HSE Mid-West (Homeless Programme)	-	72,438	72,438	86,883
Probation Service	-	49,000	49,000	49,000
NEIC	-	-	-	8,879
Dublin City Council (ACMT)	-	37,396	37,396	37,396
NEIC (Drug Related Intimidation)	-	13,198	13,198	143,500
Dublin City Council - COVID-19 Emergency Fund	-	390	390	-
The Community Foundation of Ireland (RTE does Comic Relief Fund)	-	-	-	10,000
HSE Social Inclusion (Low Threshold Clinic Winter Plan Project)	-	4,971	4,971	-
Mid-West Regional DAF (2021 Grant Programmes)	-	6,739	6,739	-
	<u>-</u>	<u>2,275,442</u>	<u>2,275,442</u>	<u>1,702,763</u>
4.3 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
CSFD - European Union Funding	-	24,099	24,099	16,618
Open Society Foundations	-	21,554	21,554	77,603
Irish Life	-	1,650	1,650	1,350
	<u>-</u>	<u>47,303</u>	<u>47,303</u>	<u>95,571</u>
4.4 OTHER INCOME	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Other income	-	-	-	332
Bank interest received	46	-	46	52
	<u>46</u>	<u>-</u>	<u>46</u>	<u>384</u>
5. EXPENDITURE				

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Support Costs (Note 6)	-	-	434,948	434,948	240,503
Staff Costs	1,811,397	-	-	1,811,397	1,435,886
Staff Training	10,203	-	-	10,203	10,069
Facilitation, Health & Safety & Staff Support	66,647	-	-	66,647	87,944
Programme costs	89,411	-	-	89,411	62,667
Legal & Professional Fees	10,563	-	-	10,563	-
Governance Costs (Note 5.2)	14,202	-	-	14,202	15,877
	<u>2,002,423</u>	<u>-</u>	<u>434,948</u>	<u>2,437,371</u>	<u>1,852,946</u>
5.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Audit	5,884	-	-	5,884	6,886
Legal & Professional Fees	8,318	-	-	8,318	8,991
	<u>14,202</u>	<u>-</u>	<u>-</u>	<u>14,202</u>	<u>15,877</u>
5.3 SUPPORT COSTS			Charitable Activities	2021	2020
			€	€	€
Rent & rates			52,583	52,583	12,736
Insurance			48,277	48,277	38,796
Utilities			35,345	35,345	37,984
Cleaning & waste disposal			23,564	23,564	25,111
Repairs & Maintenance			8,081	8,081	14,759
Office costs			14,095	14,095	10,886
Staff recruitment costs			-	-	7,391
IT & Computer Maintenance			65,247	65,247	41,397
Travel & Accommodation			185,685	185,685	51,179
Bank Charges			2,071	2,071	264
			<u>434,948</u>	<u>434,948</u>	<u>240,503</u>
6. ANALYSIS OF SUPPORT COSTS				2021	2020
				€	€
Rent & rates				52,583	12,736
Insurance				48,277	38,796
Utilities				35,345	37,984
Cleaning & waste disposal				23,564	25,111
Repairs & Maintenance				8,081	14,759
Office costs				14,095	10,886
Staff recruitment costs				-	7,391
IT & Computer Maintenance				65,247	41,397
Travel & Accommodation				185,685	51,179
Bank Charges				2,071	264
				<u>434,948</u>	<u>240,503</u>

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

7. NET INCOME

	2021 €	2020 €
Net Income Is Stated After Charging/(Crediting):		
Operating lease rentals		
- Motor vehicles	<u>5,000</u>	<u>23,860</u>

8. EMPLOYEES AND REMUNERATION

Number of Employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2021 Number	2020 Number
Management & Administration	6	6
Operational	34	27
	<u>40</u>	<u>33</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	1,535,393	1,233,415
Social security costs	165,454	134,242
Pension costs	24,660	25,632
	<u>1,725,507</u>	<u>1,393,289</u>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €42,597 (2019: €83,922) based on equivalent costs.

9. EMPLOYEES AND REMUNERATION CONTINUED

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 to €70,000	1	3
€70,000 to €80,000	1	-
€90,000 to €100,000	1	1
	<u>1</u>	<u>1</u>

The Charity has three employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000. A table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014 along with the amount of the total employer pension contributions of the charity.

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Total €
Cost		
At 31 December 2021	843,993	843,993
Net Book Value		
At 31 December 2021	<u>843,993</u>	<u>843,993</u>
At 31 December 2020	<u>843,993</u>	<u>843,993</u>

The cost of acquiring the freehold property was funded by way of Government grant in 2002 advanced through the then Northern Area Health Board who hold a charge over the property at 48 Middle Abbey street, Dublin 1 until the year 2022.

11. STOCKS	2021 €	2020 €
Stock	<u>9,789</u>	<u>12,324</u>
12. DEBTORS	2021 €	2020 €
Other debtors	1,167	3,500
Prepayments	40,973	27,426
Accrued Income	<u>373,412</u>	<u>-</u>
	<u>415,552</u>	<u>30,926</u>
13. CREDITORS	2021 €	2020 €
Amounts Falling Due within One Year		
Trade creditors	39,386	13,959
Taxation and social security costs	50,342	37,182
Accruals	14,360	20,579
Deferred Income	<u>956,470</u>	<u>203,866</u>
	<u>1,060,558</u>	<u>275,586</u>
14. State Funding		

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

Agency	Sponsoring Government Department	Grant Programmes	Grant received in 2021	Deferred from 2020 to 2021	Income Deferred to 2022	Returned to Funder/ From Funder	Outstanding 31.12.21, but included in Income	Income in 2021 €	Expenditure in 2021 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE (NICDATF)	Dept. of Health	NIC-17	161,900	-	-	-	-	161,900	161,900	-	Year 2021	Nil	Service Provision
HSE (NICDATF)	Dept. of Health	NIC 2-2	71,900	-	-	-	-	71,900	71,900	-	Year 2021	Nil	Service Provision
HSE Addiction Services Dublin North City	Dept. of Health	Mainstream Funding	1,628,207	108,412	(619,766)	-	107,063	1,223,916	1,223,916	-	Year 2021	Nil	Service Provision
HSE Social Inclusion	Dept. of Health	Needle Exchange & Syringe Programme	20,000	-	-	-	-	20,000	20,000	-	Year 2021	Nil	Service Provision
HSE Social Inclusion	Dept. of Health	Poole Volunteer Programme	20,000	-	-	-	-	20,000	20,000	-	Year 2021	Nil	Service Provision
Dublin Regional Homeless Executive	Dept. of Housing, Planning, Community and Local Government	Homeless Services	149,094	-	(130,854)	-	266,349	284,589	284,589	-	Year 2021	Nil	Service Provision
HSE Addiction Service Dublin North City	Dept. of Health	Assertive Case Management Team	107,486	-	-	-	-	107,486	107,486	-	Year 2021	Nil	Service Provision
Dublin City Council	Dept. of Housing, Planning, Community and Local Government	Assertive Case Management Team	-	43,367	(5,971)	-	-	37,396	37,396	-	Year 2021	Nil	Service Provision
PROBATION SERVICE Mid-West Regional Drugs & Alcohol Forum	Dept. of Justice & Equality	Prison groups	49,000	-	-	-	-	49,000	49,000	-	Year 2021	Nil	Service Provision
Mid-West Regional Drugs & Alcohol Forum	Dept. of Health	DRUGS & ALCOHOL	217,228	-	(15,709)	-	-	201,519	201,519	-	Year 2021	Nil	Service Provision
Mid-West Regional Drugs & Alcohol Forum	Dept. of Health	Treatment & Rehabilitation Funding Pool 2021	5,000	-	-	-	-	5,000	5,000	-	Year 2021	Nil	Service Provision
Mid-West Regional Drugs & Alcohol Forum	Dept. of Health	Education, Prevention & Training Bursary 2021	1,500	-	(1,500)	-	-	-	-	-	Year 2021	Nil	Service Provision
Mid-West Regional Drugs & Alcohol Forum	Dept. of Health	Small Grants 2021	2,000	-	(261)	-	-	1,739	1,739	-	Year 2021	Nil	Service Provision

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Sponsoring Government Department	Grant Programmes	Grant received in 2021	Deferred from 2020 to 2021	Income Deferred to 2022	Returned to Funder/ From Funder	Outstanding 31.12.21, but included in Income	Income in 2021 €	Expenditure in 2021 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE MIDWEST	Dept. of Health	HOMELESS PROGRAMME	108,726	-	(36,288)	-	-	72,438	72,438	-	Year 2021	Nil	Service Provision
HSE Social Inclusion	Dept of Health	CHO3 Low Threshold Clinic Winter Plan Project	62,500	-	(57,529)	-	-	4,971	4,971	-	Year 2021	Nil	Service Provision
OPEN SOCIETY FOUNDATIONS	Global Drug Policy Forum	OR2018-42626 & Grant	88,593	21,554	(88,593)	-	-	21,554	21,554	-	Year 2021	Nil	Policy Work
FUNDING Dublin City Council	Dept. of Housing, Planning, Community and Local Government	OR2021-81425 Dublin City COVID-19 Emergency Fund (2nd Round)	390	-	-	-	-	390	390	-	Year 2021	Nil	Service Provision
CIVIL SOCIETY FORUM ON DRUGS	European Commission	760099-CSFD-J UST-2016-AG-D RUG	-	24,099	-	-	-	24,099	24,099	-	Year 2021	Nil	Policy Work
IRISH LIFE	N/A	VOLUNTEER PROGRAMME	-	1,650	-	-	-	1,650	1,650	-	Year 2021	Nil	
Dublin City Council	North East Inner City Programme Office	North East Inner City Drug Related Intimidation Initiative	8,415	4,783	-	-	-	13,198	13,198	-	Year 2021	Nil	Policy Work

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

15. RESERVES

	2021 €	2020 €
At 1 January 2021	1,271,894	1,262,705
(Deficit)/Surplus for the financial year	(15,895)	9,189
At 31 December 2021	<u>1,255,999</u>	<u>1,271,894</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2020	1,262,705	1,262,705
Movement during the financial year	9,189	9,189
At 31 December 2020	1,271,894	1,271,894
Movement during the financial year	(15,895)	(15,895)
At 31 December 2021	<u>1,255,999</u>	<u>1,255,999</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted	-	2,322,745	2,322,745	-	-
Unrestricted Funds					
Unrestricted Funds (Designated & General)	1,271,894	98,731	114,626	-	1,255,999
Total Funds	<u>1,271,894</u>	<u>2,421,476</u>	<u>2,437,371</u>	<u>-</u>	<u>1,255,999</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	843,993	1,472,564	(1,060,558)	1,255,999
	<u>843,993</u>	<u>1,472,564</u>	<u>(1,060,558)</u>	<u>1,255,999</u>

17. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

18. RELATED PARTY TRANSACTIONS

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

The present membership of the board is listed on the 'Directors and other information' page.

No members of the board of directors received any remuneration during the year ended on 31 December 2021 (2020 - Nil).

No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year ended on 31 December 2021 (2020 - Nil).

19. CASH AND CASH EQUIVALENTS	2021	2020
	€	€
Cash and bank balances	<u>1,047,223</u>	<u>660,237</u>

20. GOVERNMENT DEPARTMENT CIRCULARS

Ana Liffey Drug Project is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

21. PENSION COSTS

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €24,660 (2020 - €25,632).

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

ANA LIFFEY DRUG PROJECT COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Ana Liffey Drug Project Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2021

	2021 €	2020 €
Income	98,685	63,417
Donations	-	332
Other Income	2,322,745	1,798,334
Funding income	<u>2,421,430</u>	<u>1,862,083</u>
 Expenses	 1,535,393	 1,233,415
Wages and salaries	165,454	134,242
Social security costs	24,660	25,632
Staff defined contribution pension costs	10,203	10,069
Staff training	85,890	42,597
Volunteer - donations in kind	21,617	23,026
Health & Safety	13,732	1,428
Intern Expenses	52,583	12,604
Rent payable	-	132
Rates	3,818	6,393
Medical Equipment	48,277	38,796
Insurance	14,446	11,263
Client Expenses	10,088	8,385
Software	12,170	7,767
IT Maintenance	16,320	13,142
Light and heat	23,564	25,111
Cleaning & Waste Disposal	8,941	4,504
Office Equipment	8,081	14,759
Repairs and maintenance	5,154	6,382
Printing, postage and stationery	22,111	7,391
Advertising / Staff Recruitment	8,318	6,856
Publications & Promotions	25,431	-
Project Partners	19,025	24,842
Telephone	20,878	25,245
Computer costs	45,716	38,155
Needle Exchange Consumables	5,000	23,860
Motor vehicle Additions	30,939	9,140
Motor expenses	1,344	5,334
Travel and Subsistence	148,402	12,845
Homeless COVID Response Travel	10,563	8,991
Legal and professional	17,122	47,881
Consultancy fees	5,884	6,886
Auditor's/Independent Examiner's remuneration	2,071	264
Bank charges	2,608	1,226
Seminars & Meetings	11,568	14,383
Staff Facilitation & Support	<u>2,437,371</u>	<u>1,852,946</u>
 Miscellaneous Income	 46	 52
Bank interest	<u>(15,895)</u>	<u>9,189</u>
Net (Deficit)/Surplus	<u><u>(15,895)</u></u>	<u><u>9,189</u></u>